



DSJ Keep Learning Limited

FORMERLY KNOWN AS DSJ COMMUNICATIONS LIMITED
CIN: L80100MH1989PLC054329

09th December 2024

To
Listing Compliance Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
Scrip Code: 526677

To
Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1
Bandra Kurla Complex, Bandra (East),
Mumbai- 400 051
Symbol: KEEPLEARN

Sub: Re-Submission of the financial results for the period ended 30th September 2024 in Machine Readable Form / Legible copy

Dear Sir/Madam,

This letter is a continuation of our earlier submission dated November 14, 2024, wherein we provided the financial results for the period ended September 30, 2024.

Pursuant to your email dated December 6, 2024, we have been requested to resubmit the financial results in a machine-readable form/legible copy. Accordingly, we are resubmitting the financial results to both the stock exchanges.

We request you to take the above information on record.

Thanking you,

Yours faithfully,

**For DSJ Keep Learning Limited
(Formerly known as DSJ Communications Limited)**

**Jaiprakash Gangwani
Company Secretary & Compliance Officer
ACS:55760**

Encl: As above

419-A, 4th Floor, Arun Chambers, Next to AC Market, Tardeo, Mumbai - 400034
Tel:+91-8976958625 | Email: compliance@dsjkeeplearning.com | Website: dsjkeeplearning.com

DSJ KEEP LEARNING LIMITED
(Formerly known as DSJ Communications Limited)
CIN : L80100MH1989PLC054329

Regd. Office: 419-A, Arun Chambers, 4th Floor, Tardeo, Mumbai-400034
Tel: 8976958625 Email id: compliance@dsjkeeplearning.com, Website: dsjkeeplearning.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

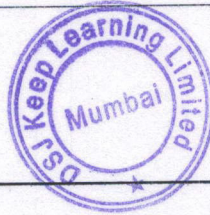
(Amount Rs in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year ended		Year Ended
		30.09.2024 (Un-audited)	30.06.2024 (Un-audited)	30.09.2023 (Un-audited)	30.09.2024 (Un-Audited)	30.09.2023 (Un-Audited)	31.03.2024 (Audited)
I	Income						
	(a) Revenue From Operations	200.11	255.84	162.61	455.95	302.60	631.66
	(b) Other Income	7.03	5.86	0.57	12.89	3.34	17.17
	Total Income	207.14	261.70	163.18	468.84	305.95	648.83
II	Expenses						
	(a) Employees Benefit Expenses	66.50	115.14	73.83	181.64	144.44	323.84
	(b) Finance Costs	1.01	5.85	5.78	6.86	11.82	22.06
	(c) Depreciation	7.97	7.76	5.10	15.73	10.12	22.99
	(d) Other Expenditure	116.31	117.37	49.50	233.68	108.47	226.54
	Total expenses	191.79	246.12	134.20	437.91	274.85	595.44
III	Profit before exceptional items and tax	15.35	15.58	28.98	30.93	31.10	53.39
IV	Exceptional items						
V	Profit/ (Loss) before tax	15.35	15.58	28.98	30.93	31.10	53.39
	Tax Expense						
	(a) Current tax	(3.95)	(2.20)	(6.77)	(6.15)	(7.30)	(14.10)
	(b) Deferred tax	0.69	(2.11)	(0.07)	(1.42)	(6.08)	(5.83)
	(c) (Short)/ Excess provision for Tax						(1.31)
VI	Total tax expenses	(3.26)	(4.31)	(6.84)	(7.57)	(13.38)	(21.24)
VII	Net Profit/ (Loss) for the period	12.09	11.26	22.14	23.36	17.72	32.15
VIII	Other Comprehensive Income (Net of Taxes)						
	(a)(i) Items that will not be reclassified to profit or loss	0.45	-	-	0.45	-	1.33
	(a)(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.11)	-	-	(0.11)	-	(0.33)
	(b)(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(b)(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
IX	Total other Comprehensive Income (net of taxes)	0.33			0.33		0.99
X	Total Comprehensive Income for the period	12.42	11.26	22.14	23.69	17.72	33.15
XI	Net Profit/ (Loss) for the period	12.09	11.26	22.14	23.36	17.72	32.15
XII	Paid-up equity share capital (Face Value of Re 1/- each)	1,557.12	1,557.12	875.88	1,557.12	875.88	875.88
XIII	Reserve excluding Revaluation Reserve as per balance sheet of Previous accounting Year						(815.98)
XIV	Earnings per equity share						
	(i) Basic earnings Profit/(loss) per share	0.01	0.01	0.03	0.02	0.02	0.04
	(ii) Diluted earnings Profit/(loss) per share	0.01	0.01	0.03	0.02	0.02	0.04

Notes on Financial Results:

- These unaudited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Thursday, 14th November 2024. These unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and the provisions of the Companies Act, 2013
- The above unaudited standalone financial results for the quarter and half year ended 30th September, 2024 are reviewed by the Statutory Auditors of the Company, under Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. An unmodified limited review report was issued by them thereon
- The Company does not have any investments in subsidiaries, associates or joint ventures as at the quarter and half year ended 30th September, 2024.
- The Company has only one operating & reportable segment i.e. Education activities, during the quarter and half year ended 30th September, 2024 therefore disclosures as required by Ind-As 108, 'Operating Segments' are not given.
- The figures of the previous year / period / quarter are regrouped / rearranged / reclassified, wherever necessary.

Place : Mumbai
Dated: 14th November, 2024



By the order of Board
For DSJ Keep Learning Limited

Pranav Padode
PRANAV PADODE
Whole Time Director & CEO
DIN : 08658387

DSJ KEEP LEARNING LIMITED
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CIN : L80100MH1989PLC054329

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STATEMENT OF ASSETS & LIABILITIES FOR HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Amount Rs. in Lakhs)

Particulars	30th September 2024	31st March 2024
I ASSETS		
1. Non Current Assets		
a) Property, Plant & Equipment	8.24	29.17
b) Intangible Assets	73.15	75.16
c) Intangible Assets under Development	260.10	108.47
d) Financial Assets		
i) Investments	25.21	15.57
ii) Loans	-	-
e) Deferred Tax Asset / (Liabilities) - (Net)	(0.44)	0.87
Subtotal(A)	366.26	229.23
2. Current Assets		
a) Financial Assets		
i) Trade Receivables	255.72	217.66
ii) Cash and Cash Equivalents	0.05	1.48
iii) Other Bank Balances	200.25	0.13
iv) Others	24.17	6.39
b) Current Tax Assets (Net)	70.84	68.96
c) Other Current Assets	6.03	27.07
Subtotal(B)	557.04	321.69
Total(A+B)	923.30	550.93
II EQUITY AND LIABILITIES		
1. Equity		
a) Share Capital	1,557.12	875.88
b) Other Equity	(858.40)	(851.97)
	698.72	23.91
2. Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	9.00	300.19
ia) Lease Liabilities	1.22	11.57
b) Provisions	16.64	11.48
	26.86	323.24
3. Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	38.79	
ii) Lease Liabilities	1.21	13.04
iii) Trade Payables		
(a) Total outstanding dues of micro enterprises and small enterprises; and	0.25	4.52
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	47.67	44.50
iv) Other Financial Liabilities	36.12	38.38
b) Other Current Liabilities	63.89	84.10
c) Provisions	9.79	19.24
	197.72	203.78
Total	923.30	550.93



For and on behalf of the Board of Directors

(Handwritten signature in blue ink)

PRANAV PADODE
Whole Time Director & CEO
DIN : 08658387

Place: Mumbai

Date: 14th November, 2024

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Unaudited Statement of Cash flow for the Half year ended 30th September 2024

(Amount Rs. in lakhs)

Sr.No.	Particulars	30th September 2024	31st March 2024
A	Cash Flow from Operating Activities		
	Net Profit Before Tax and Extraordinary Items	30.93	53.39
	Adjustments for :		
	Depreciation	15.73	22.99
	Dividend received	-	(0.05)
	Interest Income	(3.21)	-
	Interest Income- IND AS	(0.04)	(0.04)
	(Gain) / Loss on fair value of investments	(9.63)	(0.50)
	Interest Expenses	-	19.47
	Interest on Lease Liability	1.04	2.19
	Sundry Balances written back	(0.01)	(11.56)
	Gain / Loss on Discontinued Lease	0.33	0.29
	Sundry Balances written off	0.09	0.37
	Bad Debt	10.99	3.75
	Rent Expenses (Ind-As)	0.04	0.04
	Operating Profit Before Working Capital Changes	46.26	90.35
	Adjustments for :		
	(Increase)/ Decrease in Trade Receivables	(49.05)	(45.20)
	(Increase)/ Decrease in other financial & current assets	6.26	(21.75)
	Increase/(Decrease) in Other Current Liabilities & other Financial Liabilities	(23.46)	58.16
	Increase/(Decrease) in Provisions	(4.74)	17.90
	Increase/(Decrease) in Trade Payable	(1.09)	0.67
		-	-
	(Increase)/Decrease in Net Current Assets	(72.08)	9.76
	Cash Generated from Operations	(25.82)	100.12
	Direct Taxes Paid	(8.03)	16.80
	Net Cash from Operating Activities	(33.85)	116.92
B	Cash Flow from Investing Activities		
	Purchase of Property, Plant & Equipment	(4.97)	(104.17)
	Purchase of Intangible Asset under development	(151.63)	-
	(Investment in) / Redemption Proceeds from fixed deposits	(200.00)	-
	Dividend received	-	0.01
	Interest received	-	-
	Net Cash Used in Investing Activities	(356.60)	(104.17)
C	Cash Flow from Financing Activities		
	Loan Taken / (Repaid)	(291.19)	26.46
	Interest Paid	-	(19.45)
	Share Issue expenses	(29.45)	(14.00)
	Payment towards Lease Obligations	(10.39)	(17.20)
	Proceeds from issue of shares under Rights Issue	681.24	-
	Net Cash from Financing activities	350.22	(24.19)
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(40.23)	(11.44)
	Cash and Cash Equivalents at the Beginning of the Year / Period	1.48	12.92
	Cash and Cash Equivalents at the End of the Year / Period	(38.74)	1.48
	Cash and Cash equivalent as per above comprises of the following		
	Cash and cash equivalent		
	- Cash in hand	-	-
	- Balances with Banks (in current accounts)	0.05	1.48
		0.05	1.48
	- Bank overdraft / cash credit	(38.79)	-
	Balance as per statement of cash flow	(38.74)	1.48
	Balance as per statement of Cash Flow	0.05	1.48

Notes :

- i) The Cash Flow Statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows
- ii) Addition to property, plant and equipment include movements of Intangible Assets under development during the year.



JAYESH DADIA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS


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Independent Auditor's Review Report on the review of Standalone Financial Results

The Board of Directors
M/s. DSJ Keep Learning Limited
(Formerly known as DSJ Communications Limited)
Mumbai,

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of DSJ Keep Learning Limited (Formerly known as DSJ Communications Limited) ('the Company') for the quarter & half year ended 30th September, 2024 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended.
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 14th November, 2024. Our responsibility is to issue a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan & perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to enquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jayesh Dadia & Associates LLP
Chartered Accountants
Firm Registration No. 121142W / W100122


Rahil Dadia
Partner
Membership No. 143181



Mumbai
Dated: 14th November, 2024
UDIN: 24143181BKDFQP1495